

Index

A

ABA. See Routing transit number
 Accrual bond, I-1
 ACH. See Automated Clearing House
 Address changes, 3-1
 Administered estate, I-1
 Administrator/administratrix, I-1
 Agents
 bonds authorized to pay, 5-7—5-8
 bonds unauthorized
 to pay, 5-8—5-13
 issuing bonds, instructions for, 2-1—2-9
 liability for losses on bonds
 paid, 5-3—5-4
 responsibilities, 2-1, 5-2
 American Bankers Association (ABA)
 numbers. See Routing transit number
 Annual purchase limitation, 1-5—1-7
 Annual reporting, 5-7
 Applicant, I-1
 Appreciation type security, I-1
 Associations
 bonds not authorized
 for payment, 5-8—5-13
 Automated Clearing House (ACH),
 1-9, 3-2, 5-9, 6-5

B

Baby bonds, I-1
 Batch, I-1
 Batch transmittal
 information, 2-3, 2-7—2-9
 Beneficiaries, I-1
 authorized reissue
 transactions, 3-10—3-12
 bonds not authorized
 for payment, 5-12—5-13
 payment to, 5-7
 registration, 1-3
 Beneficiary under trust, I-1
 Bequest, I-1
 Bond, I-1
 Bond-a-Month plan, 2-1
 correcting errors on bonds, 2-10—2-11
 Bond of indemnity, I-2
 Branch numbers, 2-10, I-2
 Bureau of the Public Debt
 address, M-1

C

Calculator, preface, 5-6, E-1
 Canada, I-2
 Certification, I-2
 Certified copy, I-2
 Chain letter schemes, 1-16
 Change denominations, 3-1
 Change of address, 3-1
 Churches
 bonds not authorized
 for payment, 5-13
 Companies
 bonds not authorized
 for payment, 5-9—5-13
 Contact List, G-1—G-3
 Co-ownership
 bonds authorized
 for payment, 5-7—5-8
 bonds not authorized
 for payment, 5-11—5-13
 principal co-owner, 1-3, 3-2, I-5
 registration, 1-3
 and reissue transactions, 3-2, 3-3,
 3-7—3-10
 Corporations
 bonds not authorized
 for payment, 5-9—5-13
 Correcting errors on bonds, 2-10—2-11
 Court evidence, 3-2—3-3
 Court of probate, I-2
 CPI-U, I-2
 Creditors
 payment to, 5-10—5-11
 Current-income bond, I-2
 Customer identification, 5-2—5-3,
 E-2—E-3
 See also Identification

D

Decedent, I-2
 Deflation, I-2
 Delivery of bonds, 2-9
 Denomination changes, 3-1
 Denominational exchange, I-3
 Denominations, I-2
 of savings bonds, 1-1—1-2
 Department of Treasury Circulars
 list of, F-1
 Destroyed savings bond, 1-15—1-16
 Direct deposit interest, 1-9, 3-1—3-2
 Documentary identification, 5-2—5-3,
 E-2—E-3 See also Identification

E

Education savings options
 for income tax reporting, 1-11—1-12
 Eligible owners, 1-2
 Errors, correcting, 2-10—2-11
 Evidence
 court, 3-2—3-3
 notations, 5-3—5-4, D-1
 Executor/executrix, I-3
 Extended maturity period, I-3
 EZ Clear, 5-7, 6-1—6-5, I-3
 adjustments, 6-3
 Adjustments Department, 6-3
 bonds eligible, 6-1
 correcting inaccurate data, 6-3
 deposit methods, 6-1
 description of, 6-1, I-3
 facsimiles of savings bonds
 and notes, 6-4
 reject/repair options, 6-3

F

Face value, I-3
 Facsimiles
 of savings bonds and notes, 6-4
 Federal Reserve Bank (FRB)
 local, I-4
 Fee payments, 2-1, 6-5
 Fiduciary, I-3
 Fiduciary capacity, I-3
 Final maturity, I-3, 1-9—1-10
 and reissue transactions, 3-1

Index *(continued)*

Forms. *See* Appendix C

Form 1357

Instructions and sample, 2-7

Form 8642

instructions, 2-7—2-8
sample, 2-7

Form FA 400, 2-11, 3-4, 3-7, 3-10

samples, C-2—C-5

Form PD P 0022, 5-2—5-5, 5-7—5-9, 7-2, D-1

Form PD F 0385E

sample, C-6

Form PD F 1048E, 1-15—1-16

sample, C-7—C-12

Form PD F 1455E, 3-6, 3-9, 3-12,
7-4

instructions and sample, C-13—C-17

Form PD F 1522E

sample, C-18—C-21

Form PD F 1849E

sample, C-22—C-23

Form PD F 1851E, 3-4, 3-7, 3-10, 7-3

Instructions and sample, C-24—C-27

Form PD F 1980E

sample, C-28—C-29

Form PD F 2513E, 5-10

sample, C-30—C-33

Form PD F 2966E, 1-16

sample, C-34—C-35

Form PD F 3062, 2-10

sample, C-36—C-37

Form PD F 4000E, 2-11, 3-4—3-12, 5-13,
7-4

Instructions and sample, C-38—C-43

Form PD F 5257E

sample, C-44

Form PD F 5263, 2-1

instructions, 2-3—2-4, 2-8—2-9, 7-1
sample, 2-5, C-45—C-46

Form PD F 5263-1

sample, C-47—C-48

Form PD F 5336E, 3-6, 3-9, 3-12,

5-13
instructions and sample, C-49—C-55

Form PD F 5374, 2-1, 2-3—2-4, 2-6,

2-8—2-9, 7-1
sample, 2-6, C-56—C-57

Form PD F 5374-1, 2-1, 2-8—2-9, 7-1

sample, C-58—C-59

Form PD F 5394E

Instructions and sample, C-60—C-67

Form PD F 5396E

sample, C-68

Forms and

reissue transactions, 3-1—3-2,
3-4—3-12

Forms of payment, 1-5

Forms supply

Over-the-counter forms, 2-9
all other forms *See* Appendix C

FRB. *See* Federal Reserve Bank

G

Gift bonds, 1-6, 2-2

Gift certificates

sample, 2-2

Gifts to minors, 1-4

See also Minors

Gifts to the

United States, 1-4—1-5

Guaranteed minimum rate, 1-8—1-9

Guide to Cashing Savings Bonds

(Form PD P 0022), 5-2—5-5, 5-7—5-9,
7-2, D-1, H-9

I

Identification

acceptable forms, E-2
notation of, 5-2—5-4
procedures, 5-2—5-4

Identifier, 1-3

Income tax reporting, 1-3, 1-11

education savings options, 1-7, 1-11—
1-12, 1-15

redemption transactions, 5-6—5-8, 5-10

Savings Notes, 1-11

Series EE savings bonds, 1-11

Series HH savings bonds, 1-11

Series I savings bonds, 1-11

Incompetent/incapacitated person, 1-3

bond purchase, 1-4, 2-10, 5-13

Incompetents under legal guardianship

bonds not authorized for payment, 5-13

Incorrect SSN resolution, 2-10

Individual Retirement Bonds, 5-9, I-3

Individuals

payment to, 5-7

Inflation-indexed security, I-3

Inflation rate, 1-1, 1-10—1-12, 5-1

Informational packets. *See* Appendix C

Inscription, I-3

Interest, I-3

accrual dates for Series E/EE and I
bonds, B-1

original and final maturity, 1-9

penalty, 1-7—1-8, 5-1

questions, J-1—J-16

redemption transactions, 5-1, 5-5—5-8

Savings Notes, 1-7, J-10—J-15

Series E/EE savings bonds, 1-7—1-10,
J-1—J-15

Series H/HH bonds, 1-9—1-10

Series I Bonds, 1-9—1-10, J-16

Interest assessments for late

remittances, 2-9

Interest (compound), I-3

Interest (simple), I-4

Internal Revenue Service (IRS)

Form 1099, 1-11, 5-6

Form 8815, 1-11—1-12, 1-14

Form 8818, 1-12—1-13

Internet address, 1-1

Investment Yield Tables, ii (Preface)

Issue dates, 1-6—1-10, I-4

and determining redemption
values, 5-5—5-6

Issue price, I-4

Issuing agents

responsibilities, 2-1

Issuing bonds

agent instructions, 2-9

completing Form 5263, 2-3—2-5

completing Form 8642, 2-7—2-8

late remittance interest

assessments, 2-9

submitting order forms, 2-8—2-9

Index *(continued)*

L

- Late remittance
 - interest assessments, 2-9
- Legal evidence, I-4
- Legal representatives, I-4
 - payment to, 5-6—5-8
- Letters of administration, I-4
- Letters testamentary, I-4
- Local Federal Reserve Bank, I-4
- Long-term savings bond rate, 1-7—1-10
- Lost savings bond
 - before receipt by addressee, 2-10
 - after initial receipt, 1-15—1-16

M

- Market-based rates, 1-8—1-9
- Maturity
 - original and final, 1-8—1-9, 1-11
 - Savings notes, 1-10
 - Series E/EE savings bonds, 1-7—1-10
 - Series H/HH savings bonds, 1-9—1-10
 - Series I Bonds, 1-10
- Mexico, 1-2
- Minors, I-4
 - bonds not authorized
 - for payment, 5-13
 - gifts to minors, 1-4
 - payment to, 5-8
 - and reissue transactions, 3-1
- Mutilated, I-4
 - savings bond, 1-15—1-16

N

- Natural guardians, 1-4
- Nonadministered estate, I-4
- Nonreceipt, I-4
- Notation of
 - evidence, 5-3—5-4, D-1

O

- Original maturity, 1-7—1-10, I-4
- Over-the-counter order, I-4
- OTC Batch Transmittal Form, 2-6—2-7
- OTC Purchase Order, 2-3, 2-7
- Over-the-counter purchases at
 - end of month, 1-6
- Owners
 - eligible, 1-2

P

- Par, I-4
- Partial payment, 5-6—5-10
- Partnerships
 - bonds not authorized
 - for payment, 5-9, 5-12
- Paying agent responsibilities, 5-2
 - agent liability for losses, 5-3—5-4
- Paying bonds
 - agent responsibilities, 5-2
 - bonds agents
 - can pay, 5-7—5-8
 - bonds agents
 - cannot pay, 5-9—5-13
 - completing “Request for Payment” section, 5-5
 - determining the
 - redemption value, 5-5—5-6
 - identification requirements, 5-2—5-3, D-1
 - interest reporting, 5-6—5-7
 - notation of evidence, 5-3—5-4
 - paying the presenter, 5-6
 - record of payments, 5-7
 - timing the transaction, 5-1
- Payment, forms of, 1-5
- Payroll savings plan
 - correcting errors on bonds, 2-10—2-11
- Payroll savings
 - plan purchases, 1-6—1-7, 2-1
- PD F XXXX. See Forms.
- Person, I-5
- Personal identification, E-2
 - See also Identification
- Personal identifiers, 5-2
- Personal representative, I-5
- Personal trust estate, I-5
- Portraits on savings bonds, 1-1—1-2
- Powers of attorney, I-5
 - payment to persons
 - acting under, 5-10
- Prearranged Payments or Deposits (PPD), 6-5
- Prefixes for savings bonds, 1-1—1-2
- Presenter, I-4
- Principal co-owner, I-5, 1-3, 3-2
- Probate, I-5
- Puerto Rico, 1-2, 2-9
- Purchase date, 2-1—2-7
- Purchase limits, 1-5—1-6
- Purchase methods, 1-4—1-5
- Purchase order, 2-3—2-8
 - retention, 2-8
- Purchase prices, 1-1—1-2
- Pyramid scheme, 1-16

Q

- Quick Reference Guides
 - How to redeem a savings bond or note, E-1
- How to help with a reissue transaction, E-3

R

- Record retention requirements, 2-9
- Records of redeemed bonds, 6-5
- Redemption fee payments, 6-5
- Redemption transactions.
 - See Paying bonds
- Redemption value
 - determining, 5-5—5-6
- Registration, I-5
 - for bonds for education, 1-4, 1-11—1-12
 - for fiduciaries, 1-3—1-4
 - for gifts to the United States, 1-4
 - for incompetent persons, 1-4
 - for individuals, 1-3
 - for minors, 1-4
 - for natural guardians, 1-4
 - for organizations, 1-3
- Reissue transactions
 - bonds close to final maturity, 3-1
 - bonds registered to
 - United States, 3-1
 - change of address, 3-1
 - change of denomination, 3-1
 - forms, 3-4
 - instructions for, 3-2—3-3
 - beneficiary, 3-4, 3-7—3-9, 3-11—3-13
 - co-ownership, 3-7—3-10
 - single ownership, 3-4—3-6
 - minors, 3-1
 - PD forms, 3-3
 - and Series H/HH transactions, 3-2
- Reject/repair options, 6-3
- Replacement, I-5
 - lost or stolen before receipt
 - by addressee, 2-8—2-9
 - after initial receipt, 1-15—1-16
- Request for Payment section 5-5
- Retirement Plan Bonds, 5-9, I-5
- Revocable trust, I-5
- Routing transit number, I-5

S

Savings bond, I-6
Savings Bond Calculator, preface, 5-6, E-1
Savings Bonds Direct®, 2-9
Savings Bond Wizard, preface, 5-6, E-1
Savings Notes, I-6
Savings Stamps, I-6
Series available, 1-1
Series F bonds, 5-9
Series G bonds, 5-9
Series I bonds, 1-1, J-16
Series J bonds, 5-9
Series K bonds, 5-9
Servicing Federal Reserve Bank, I-6
 address/telephone numbers, G-2—G-3
 geographical regions, G-1—G-3
Short-term savings bond rate, 1-8
Signature by mark, 5-5
Single ownership
 authorized reissue transactions, 3-4—3-6
 bonds agents can pay, 5-7
 bonds not authorized for payment, 5-11—5-13
 registration, 1-3
Social security number (SSN)
 and Request for Payment, 5-5
Special endorsements, 5-5
Stolen savings bond
 before receipt by addressee, 2-10
 after initial receipt, 1-15—1-16

Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA), 3-2
Taxable Event, 3-2, 3-4—3-5, 3-7, I-6
Taxpayer identification number (TIN), 1-2, 5-6, 5-8, 5-12—5-13
 Masked, 1-3—1-4
TEFRA- See Tax Equity and Fiscal Responsibility Act of 1982
TIN- See Taxpayer identification number
Transaction reporting, 5-7
Treasury Circulars
 list of, F-1
 888 - special endorsement, 5-5
Treasury Retail Securities (TRS) site
 contact list, G-2—G-3
 servicing, I-6
Trust, I-6
Trust agreement, I-6
Trust instrument, I-6
Trust registrations
 examples of, A-1—A-2
Trustee, I-6
Trustor, I-6

U

United States, bonds registered to, 1-3—1-4, 3-1
Unauthorized for payment, 5-9—5-13

V

Voluntary guardians, I-6
 payment to, 5-10
Voluntary Representative, 3-6, 3-9, 3-12, 5-13

W

Wizard, preface, 5-6, E-1